

# NEXUS GROUP

PROPERTY TAX CONSULTANTS

Melissa K. Henson, Commissioner  
Department of Local Government Finance  
100 N. Senate Ave, N-1058B  
Indianapolis, Indiana 46204

March 9, 2007

## **Re: Tortious Interference With Business Affairs**

Dear Ms. Henson:

As the attached email documents, Mr. William Wendt informs an employee of Nexus Group that he contracted with Robert Denne of the firm *Almy, Gloudemans, Jacobs & Denne* at the suggestion of Lori Harmon, an employee of the Department of Local Government Finance (DLGF). If this is true, know that Nexus Group considers Ms. Harmon's actions to constitute intentional intermeddling with its business and contractual affairs and that we are prepared to take all necessary actions against the State, including the filing of a notice of tort claim.

Ms. Harmon's action recommends who a taxpayer should hire so that the taxpayer may disrupt LaPorte County's 2006 Ratio Study process (see attached letter on this subject to Mr. Barry Wood of the DLGF). Be informed that Ms. Harmon contacted Nexus on at least two occasions prior to her employment with the DLGF seeking employment with the company. Nexus did not hire her and as we have documented on prior occasions, her review of our work product appears to be unduly burdensome and inherently different than similar reviews of other vendors or county work product. Please contemplate her motives in this matter. Furthermore, it is particularly disturbing that Ms. Harmon or the DLGF would recommend that a taxpayer hire the same firm which had previously assisted the State of Indiana with its own statewide ratio study subsequent to the 2002 reassessment process. Assuming such a recommendation is not a direct conflict of interest, it absolutely creates the appearance of impropriety by attempting to generate financial gain for an out-of-state company with contractual ties to the State at the expense of local taxing units, taxing officials, and the remaining LaPorte County taxpayers.

As the attached letter explains, Mr. Denne's criticism of Nexus' work product is unfounded and contains critical inaccurate assumptions. To date, the DLGF has elected to delay LaPorte County's 2006 ratio study process in order to further understand the allegations raised by a few taxpayers at the expense of many others. Nexus Group strongly encourages you to rectify the current situation immediately and to approve the complete, accurate and thorough sales ratio study submitted by and on behalf of LaPorte County.

Regards,

Frank S. Kelly, President